

CLASS TITLE: CHIEF, ESTATE AND GIFT TAXES

Class Code: 02682600
Pay Grade: 38A
EO: A

CLASS DEFINITION:

GENERAL STATEMENT OF DUTIES: To plan, organize, coordinate and direct the work of a staff engaged in determining and assessing the tax liability of estates and of donors of gifts in accordance with the provisions of the state's estate and gift tax laws; and to do related work as required.

SUPERVISION RECEIVED: Works under the general supervision of a superior with considerable latitude for the exercise of initiative and independent judgment; work is reviewed through conferences and submitted reports for results obtained and conformance to laws, policies, objectives, rules and regulations.

SUPERVISION EXERCISED: Plans, organizes, coordinates and directs the work of a professional and clerical staff engaged in determining and assessing tax liability of estates and of donors of gifts in accordance with the law, policies, objectives, rules and regulations.

ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:

To plan, organize, coordinate and direct the work of a professional and clerical staff engaged in determining tax liabilities of estate and of donors of gifts, assessing the taxes due, maintaining records, auditing returns and records, and conducting investigations in the area of estate and gift taxes.

To develop, initiate and supervise special auditing, legal and related investigational programs designed to obtain the maximum determination of taxpayers' liabilities.

To be responsible for preparing material for use in the prosecution of authorized agents of estates and donors of gifts whose accounts are delinquent and also of violators of the provisions of the estate and gift tax laws.

To conduct hearings, interviews or conferences with taxpayers and/or their representatives to clarify or adjudicate matters involving estate and gift tax liability.

To interpret, explain and apply the various provisions of the state's estate and gift tax laws dealing with taxpayer liabilities, determinations, assessments and collections and to consult with a superior in difficult cases or in matters of law interpretation.

To represent the state before Administrative Hearing Officers, Boards of Review or the like and in court concerning matters related to state taxes.

To assist in the development of policies, rules and regulations necessary for the enforcement of the various provisions of the state's estate and gift tax laws.

To evaluate the effectiveness of the estate and gift tax program and to recommend necessary changes.

To do related work as required.

REQUIRED QUALIFICATIONS FOR APPOINTMENT:

KNOWLEDGES, SKILLS AND CAPACITIES: A thorough knowledge of the provisions of the state's estate and gift taxes and the ability to interpret these provisions in order to determine and assess the tax liability of estates and of donors of gifts; a thorough knowledge of probate practice and the ability to represent the state's interests before the probate court; the ability to plan, organize, coordinate and direct the work of a staff engaged in the conduct of the determination and assessment of estate and gift taxes in accordance with the provisions of the law, rules, regulations and policies; the ability to conduct hearings, interviews or conferences with taxpayers or their representatives to clarify or adjudicate matters involving estate or gift tax liability or to present findings of an audit and attempt to reach an agreement on the determination of estate and gift tax liability; the ability to assist superiors in the development of policies,

rules and regulations necessary for the enforcement of the various provisions of the state's estate and gift tax laws: the ability to establish and maintain effective working relationships with taxpayers, their representatives and probate court personnel; and related capacities and abilities.

EDUCATION AND EXPERIENCE:

Education: Such as may have been gained through: graduation from an accredited law school; and

Experience: Such as may have been gained through: employment in a highly responsible legal position in a governmental agency, private industry or practice of law involving supervision of a staff engaged in the application of the provisions of the estate and gift tax laws.

Or, any combination of education and experience that shall be substantially equivalent to the above education and experience.

SPECIAL REQUIREMENT: Applicant must be a member of the Rhode Island Bar and must maintain such membership as a condition of employment.

Class Revised: November 19, 2000

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